

**RENOVATION OF THE TOMB  
OF THE UNKNOWN SOLDIER  
BAGHDAD, IRAQ**

**SUSTAINMENT ASSESSMENT**

**SIGIR PA-09-168  
JANUARY 13, 2010**



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# SIGIR

Special Inspector General for IRAQ Reconstruction

January 13, 2010

## Renovation of the Tomb of the Unknown Soldier

### Summary of Report: PA-09-168

#### Why SIGIR Did this Study

SIGIR is charged to conduct assessments of Iraq reconstruction projects funded with amounts appropriated or made available by the U.S. Congress. SIGIR assessed this project to provide real-time information on relief and reconstruction to interested parties to enable appropriate action, when warranted.

The objective of this sustainment assessment was to determine whether the project is operating at the capacity stated in the original contract. To accomplish the objective, the assessment team determined whether the project was at full capability or capacity when accepted by the U.S. government, when transferred to Iraqi operators, and during the site inspection.

#### What SIGIR Recommends

SIGIR recommends that the Commanding General, Multi-National Force-Iraq (MNF-I):

1. Update this project in IRMS with the most current information. Updates should include percentage complete, total construction cost, and date of completion.
2. Determine the value of contract-required work not performed and goods not provided by the contractor and recover this amount from the contractor.

#### Management Comments

SIGIR received comments on the draft of this report from the MNF-I concurring with comment with the recommendations in the report. MNF-I also provided technical comments for clarification.

#### Evaluation of Comments

MNF-I comments addressed Recommendation 1. MNF-I's response to Recommendation 2 was that the contractor performed work for all of the \$1,740,772 it was paid. However, SIGIR noted civil work and landscaping work not performed by the contractor for which payment was made, as well as lack of documentation for the number of uniforms and ceremonial weapons provided to the Iraqi Military Honor Unit. SIGIR revised Recommendation 2 and requested MNF-I to determine the value of contract required work not performed and goods not provided by the contractor and recover this amount from the contractor.

For more information, contact SIGIR Public Affairs at (703) 428-1100 or [PublicAffairs@sigir.mil](mailto:PublicAffairs@sigir.mil)

### What SIGIR Found

After the fall of the Saddam Hussein regime in 2003, an important monument in Baghdad, the Iraqi Tomb of the Unknown Soldier, was looted and damaged. In 2006, the U.S. military awarded a contract under the Commander's Emergency Response Program (CERP) to fully renovate the landmark and provide the Iraqi Military Honor Unit with ceremonial uniforms.

SIGIR determined that the project file did not contain all documentation required by the contract and applicable CERP guidance, such as payment documentation and quality assurance reports. The lack of payment documentation resulted in confusion as to the amount of CERP funding disbursed for this project. Eventually, Multi-National Corps-Iraq representatives researched the Army's Standard Finance System and found that the actual amount paid to the contractor was \$1,740,772.

In addition, without quality assurance reports, and project photographs, SIGIR could not determine the contractor's construction practices during the course of the project, the actual amount of work completed, or the condition of the project when it was completed.

The contract required installation of an oil proofing system to ensure that the fountain did not leak, which was not performed nor were damaged tiles replaced. The contract also required sodding of all garden sections with St. Augustine grass and planting of date palm trees, which was not done.

A summary of disbursements for the work performed indicates that on 10 January 2007, the civil works and landscaping portions of this project were determined to be 100% complete and that the contractor was paid the entire \$476,000 for civil works and \$155,000 for landscaping. Because the contract Statement of Work did not break down the individual cost of each civil works and landscaping element, SIGIR could not determine the actual value the contractor was paid for work not performed. Further, the summary of disbursements confirmed that the contractor was paid \$300,000 for uniforms and ceremonial weapons; however, the project file lacked documentation to verify the number of uniforms and ceremonial weapons provided to the Iraqi Military Honor Unit.

Based on SIGIR's site visit, review of available project file documentation, and discussions with Honor Unit personnel, SIGIR determined that although the project did not meet all the standards specified in the contract's SOW, the Iraqi Tomb of the Unknown Soldier has been significantly improved by the renovation project.







## **SPECIAL INSPECTOR GENERAL FOR IRAQ RECONSTRUCTION**

January 13, 2010

MEMORANDUM FOR COMMANDING GENERAL, UNITED STATES CENTRAL  
COMMAND  
COMMANDING GENERAL, UNITED STATES FORCES-  
IRAQ  
COMMANDING GENERAL, JOINT CONTRACTING  
COMMAND-IRAQ/AFGHANISTAN  
DIRECTOR, IRAQ TRANSITION ASSISTANCE OFFICE

SUBJECT: Report on the Renovation of the Tomb of the Unknown Soldier, Baghdad,  
Iraq (SIGIR Report Number PA-09-168)

We are providing this report for your information and use. It addresses the current status of the Renovation of the Tomb of the Unknown Soldier, Baghdad, Iraq. The assessment was made to determine whether the project was operating at the capacity stated in the original contract.

Comments on a draft of this report from the Multi-National Force-Iraq resolved Recommendation 1 and provided additional clarifying information for the report. Information that the Multi-National Force-Iraq provided with its comments confirmed that the contractor was paid for civil work and landscaping portions of the contract which were not performed as well as a lack of documentation for the number of uniforms and ceremonial weapons provided to the Iraqi Military Honor Unit. SIGIR revised Recommendation 2 to the Multi-National Force-Iraq to determine the value of contract required work not performed and goods not provided by the contractor and to recover this amount from the contractor.

We appreciate the courtesies extended to our staff by the Multi-National Force-Iraq and the Multi-National Corps-Iraq. If you have any questions please contact Mr. Brian Flynn at [brian.flynn@sigir.mil](mailto:brian.flynn@sigir.mil) or at 240-553-0581, extension 2485. For public queries concerning this report, please contact SIGIR Public Affairs at [publicaffairs@sigir.mil](mailto:publicaffairs@sigir.mil) or at 703-428-1100.

A handwritten signature in black ink, appearing to read "Stuart W. Bowen, Jr." with a stylized flourish at the end.

Stuart W. Bowen, Jr.  
Inspector General



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# Introduction

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## Background

### *Tomb of the Unknown Soldier*

Throughout history, countless soldiers have died in wars without their remains being identified. The practice of publicly honoring the unidentified remains of soldiers killed in action resulted from the large number of unidentified soldiers from World War I. Nations developed the practice of creating a symbolic “Tomb of the Unknown Soldier” as a war grave for their unidentified war heroes. Each nation’s tomb contains the remains of an unidentified soldier to serve as a symbol for all the unknown dead. The anonymity of the entombed soldier is paramount to the symbolism of the monument – since the soldier’s identity is unknown, the remains could be anyone who fell in that nation’s service; therefore, it serves as a monument to all of their sacrifices.

In 1920, the United Kingdom became the first nation to bury its “Unknown Warrior” in Westminster Abbey; later several nations followed the United Kingdom’s example.

### *Iraqi Tomb of the Unknown Soldier*

The Iraqi Tomb of the Unknown Soldier<sup>1</sup> is said to be inspired by the glorification of a martyr from the eight-year Iran-Iraq War. While many who view the tomb think it resembles a flying saucer frozen in mid-flight, it actually represents a warrior’s helmet (on top) and a traditional shield dropping from the dying grasp of an Iraqi warrior (on bottom) (Site Photo 1). An artificial hill is shaped like a low, truncated cone 250 meters (m) in diameter. It is surrounded by slanting triangular section girders covered with marble. Stepped platforms of elliptical form made of red granite lead to the dome and cubic sculpture on the top. Local Iraqis believe that the repeated circular and elliptical motifs echo the ancient city walls of Baghdad, which were circular. The cantilevered dome is 42m in diameter and follows an incline of 12 degrees. The external surface is clad with copper; while its inner surface features a soffit finished with pyramidal modules alternating between steel and copper. A large water basin and fountain envelop the back of the dome where it meets the promenade. The promenade is covered by a semi-circular, flat roof supported by a triangular steel bracing. The roof is covered with a copper sheet and the soffit displays V-shaped panels of stainless steel and Murano<sup>2</sup> glass.

The cube beneath the shield is made of seven layers of metal, said to represent the seven levels of Heaven in the Islamic faith. Inside the layers of metal are sheets of red acrylic, said to represent the blood of slain Iraqi soldiers. During the inspection of the Tomb of the Unknown Soldier by the Special Inspector General for Iraq Reconstruction (SIGIR) inspection team, an Honor Unit senior representative stated that an unknown Iraqi soldier from the Iran-Iraq war is entombed in the cube<sup>3</sup>.

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<sup>1</sup> While the official name of the facility is “Monument to the Unknown Soldier,” the U.S. funded project documentation referred to it as the “Tomb of the Unknown Soldier.” For consistency within this report, unless used in a verbatim quotation, SIGIR refers to it by the project name of “Tomb of the Unknown Soldier.”

<sup>2</sup> Murano glass is glass that comes from the island of Murano, which is a small island northwest of the city of Venice, Italy.

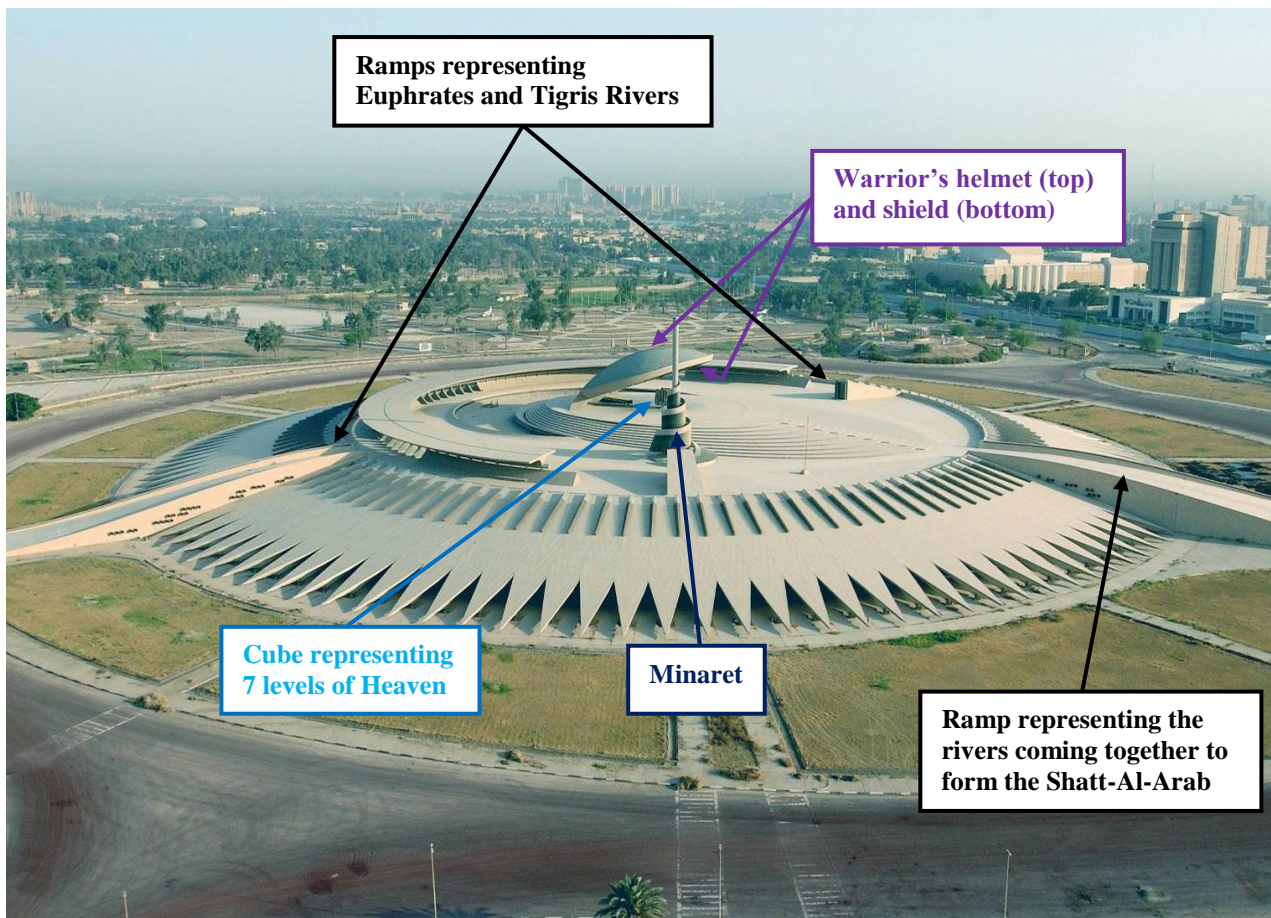
<sup>3</sup> Most publications do not believe the Tomb of the Unknown Soldier contains any human remains; therefore, it is often referred to as the Monument of the Unknown Soldier. However, as noted, during SIGIR’s site visit, an Honor Unit senior representative stated there are, in fact, human remains from the Iran-Iraq War in the cube.



The steel structure to the left of the dome is meant to resemble the minaret<sup>4</sup> of the Great Mosque in Samarra built of clay bricks by the Caliph al-Mutawakkil in 852 A.D. The minaret, called al-Malweyyah, is 52m tall and is patterned after the monuments of ancient Mesopotamia. This structure is covered entirely with Murano glass panels fixed on stainless steel arms, which, at night, light up the Iraqi national colors of red, white, green, and black. Prior to the 2003 U.S. invasion, a spotlight shone skyward from the central tube.

Three ramps lead directly from the bottom to the top of the Tomb signifying the Euphrates and Tigris Rivers coming together and merging into the Shatt-al-Arab.

A stairway leads down into the body of the Tomb from behind the cube. On the wall on the first stair landing is the Bismillah, the phrase that begins every sura of the Qur'an (except the ninth): Bismillahi- r-Rahmani- r-Rahim (In the name of Allah, the Beneficent, the Merciful). The stairs continue down into two large doors which is the entrance to the actual museum. At its center is a large column supporting the cube. Upturned swords imbedded in glass blocks spiral upwards around the column. Arrayed in semi-circles around the column are rows of acrylic cases, which resemble coffins. Prior to the war, Saddam Hussein's personal machine gun was rumored to be on display.



Site Photo 1. Aerial view of the Tomb of the Unknown Soldier (courtesy of MNF-I)

<sup>4</sup> Minarets are distinctive architectural features of Islamic mosques.



## Objective of the Project Assessment

The objective of this project assessment was to provide real-time information on relief and reconstruction to interested parties to enable appropriate action to be taken, if warranted. Specifically, SIGIR determined whether the project was operating at the capacity stated in the original contract. To accomplish this, SIGIR determined whether the project was at full capability or capacity when accepted by the U.S. government, when it was transferred to Iraqi operators, and when SIGIR inspected the site.

In January 2009, SIGIR reviewed the Iraq Reconstruction Management System (IRMS) database for potential project assessments within Baghdad, Iraq. The IRMS listed the “Tomb of the Unknown Soldier” project as “75%” complete with a Total Construction Cost of \$1,809,288. Therefore, SIGIR announced this project assessment as an “in-construction” or “on-going construction” assessment. However, subsequent to the issuance of SIGIR’s announcement letter, the Multi-National Corps – Iraq (MNC-I) advised SIGIR that the project was actually completed in 2006. Consequently, SIGIR re-announced the project assessment as a sustainment assessment with the above-mentioned objectives.

## Pre-site Assessment Background

### Contract, Costs and Payments

On 4 July 2006, the Joint Contracting Command – Iraq/Afghanistan awarded Contract W91GEU-06-M-S109, a firm-fixed-price contract in the amount of \$1,756,775, to Bennett Fouch and Associates. This project was funded through the Commanders’ Emergency Response Program (CERP). The period of performance to complete this project was 100 days after the contract award. Consequently, the project was to be completed by 12 October 2006.

Contract Modification P00002<sup>5</sup>, dated 12 August 2006, was an administrative modification and did not change the value of the total project cost. The available project file documentation did not contain Contract Modification P00001; consequently, SIGIR could not determine the purpose of this modification.

### Project Objective

After the fall of the Saddam Hussein regime in 2003, the Iraqi Tomb of the Unknown Soldier was looted and the infrastructure damaged. The overall objective of this project was to fully renovate the existing Tomb of the Unknown Soldier monument and provide the Iraqi Military Honor Unit (Honor Unit) with appropriate ceremonial uniforms and weapons. According to project file documentation, the need for this project was:

*“For cultural reasons there is a need for this monument to be completely refurbished in order to enhance and preserve cultural awareness on this new Iraq era. By repairing and restoring the monument and equipping the Honor Unit with the appropriate ceremonial uniforms and weapons Iraqi citizens will regain a monument with immense cultural value boosting their sense for cultural and artistic pride. With assistance from various academics the monument museum*

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<sup>5</sup> MNC-I provided SIGIR with modification P00002 after the issuance of the draft report.



*can become an enriching educational display depicting the military history of a modern Iraq.”*

### **Pre-construction Description**

The description of the facility (pre-construction) was based on information obtained from the CERP project file. The Tomb of the Unknown Soldier project site is located in the International Zone, Baghdad, Iraq, near Al Zarwaa Park (Figure 1). Prior to 2003, the Al Zarwaa Park was a sprawling area of concrete canals, an amusement park, and the Baghdad Zoo.

The Baghdad Zoo was home to more than 600 animals and was considered the largest zoo in the Middle East. The park and zoo were closed for renovations in 2002, when Saddam Hussein turned it into a quasi-military base. The zoo was reported to have been significantly damaged during the first Gulf War; however, the primary damage to the zoo resulted from looters following Operation Iraqi Freedom in 2003. In July 2003, the zoo re-opened to the public and featured 86 animals, including some of the “pet” lions kept by Uday and Qusay Hussein.

Also located near the Tomb of the Unknown in the Al Zarwaa Park is an area known as the Grand Festivities Square. In 1986, two years prior to the end of the Iran-Iraq War, Saddam Hussein began the construction of the Grand Festivities Square, consisting of a large parade ground, an extensive review pavilion, reflecting pool, and the Hands of Victory Arches that mark the parade ground’s two entrances. From the review pavilion, Saddam Hussein was known to review the Republican Guard while firing a weapon into the air.

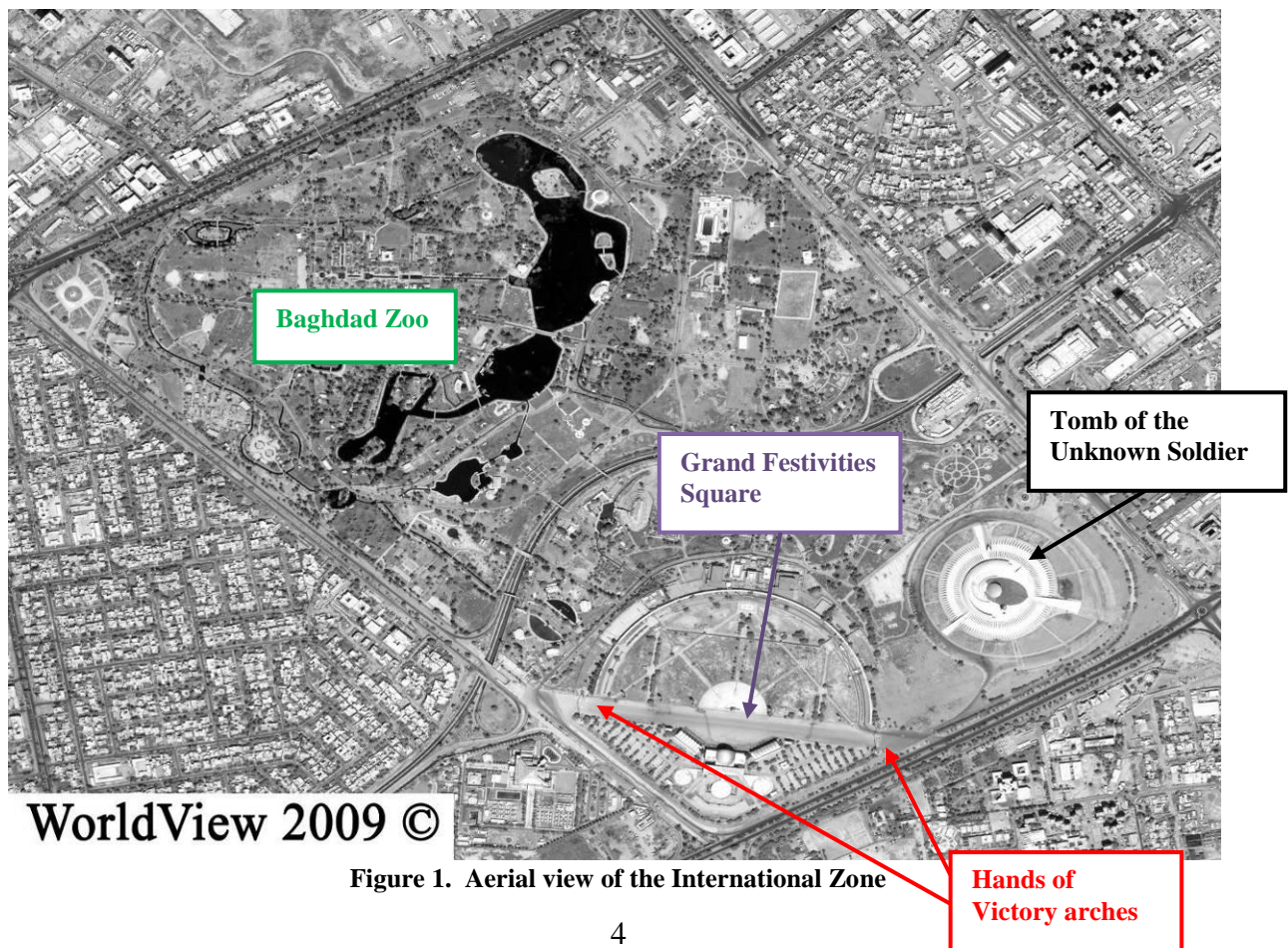


Figure 1. Aerial view of the International Zone



The official name of the Hands of Victory Arches, the Swords of Qadisiyyah, is an allusion to the historical Battle of Qadisiyyah<sup>6</sup>. The Hands of Victory Arches celebrated Saddam Hussein's "victory" over Iran (Site Photo 2). The pair of triumphal arches marks the entrances to the large parade ground. Each arch consists of a pair of massive hands each holding a 140 foot long sword. A small flagpole rises from the point where the swords meet. The arches were made from the guns of dead Iraqi soldiers that were melted and recast as the 24 ton blades of the swords. The hands and arms of the monument are cast in bronze. The arms rest on concrete plinths, which make the arms appear to burst out of the ground. Each plinth holds 2,500 captured Iranian helmets and are held in nets that spill the helmets onto the ground beneath. Surrounding the base of the arms are 5,000 additional Iranian helmets taken from the battlefield. The monument's hands that hold the swords are exact replicas of Saddam Hussein's own hands. An impression of one of Saddam Hussein's thumbprints was taken and added to the mold for one of the arch's thumbs.

During the dedication ceremony in 1990, Saddam Hussein rode under the Hands of Victory Arches astride a white horse<sup>7</sup>.



**Site Photo 2. Hands of Victory arches (courtesy of MNF-I)**

The Tomb of the Unknown Soldier fell into serious disrepair after the Iran-Iraq War. The museum was looted, the fountains went dry, and the basins cracked. Concertina wire decorated the promenade, and the grounds were overrun by weeds and undergrowth. In

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<sup>6</sup> This battle was a decisive engagement between the Arab Muslim Army and the Sassanid Army during the first period of Islamic expansion, which resulted in the Islamic conquest of Persia. It has been reported that Saddam Hussein often characterized the Iran-Iraq War after in terms of Battle of Qadisiyah.

<sup>7</sup> It has been suggested this was an allusion to the steed of the slain Shiite martyr Hussein, killed in Karbala in 680. The martyr Hussein's death caused the rift between Shiite and Sunni Muslims.



addition, two small broken water mains led to flooding of the area, which resulted in the growth of brush and weeds.

## **CERP**

The CERP was established in fiscal year 2003 to provide commanders the ability to respond to urgent humanitarian relief and reconstruction needs in their areas of responsibility by executing a variety of construction and non-construction activities to immediately assist the local population. CERP was intended for small-scale, urgent humanitarian relief and reconstruction projects for the benefit of the Iraqi people, such as water and sanitation, education, and healthcare projects.

CERP guidance established that any project over \$500,000 must be approved by the Multi-National Corps – Iraq (MNC-I) Commanding General. In an undated memorandum, the Commanding General MNC-I approved the CERP-funded project to renovate the Tomb of the Unknown Soldier. Since the intent of this project did not fall into any of the 19 established authorized uses of CERP funding and it provided for the equipping of the Honor Unit<sup>8</sup>, a legal opinion on the justification of this project was requested from the Office of the Staff Judge Advocate, MNC-I. In a 5 June 2006 memorandum, the MNC-I Chief of Procurement and Fiscal Law stated:

*“I have no legal objection to the use of CERP funds to repair and restore the tomb of the unknown soldier...DoD Policy Guidance dated July 27, 2005 provides that the CERP program is designed to enable commanders to repair civic and cultural facilities...”*

*Although DoD Policy Guidance provides that funds will not be used to equip Iraqi military forces, this provision of DoD policy is not violated because the clothing and weapons being provided are for ceremonial purposes and cannot be considered security assistance to Iraq.”*

## **Statement of Work**

The Statement of Work (SOW) required the contractor to:

- refurbish the exterior and interior of the monument and museum grounds
- provide the Honor Unit with appropriate ceremonial uniforms
- provide a maintenance and service plan for the monument

## **Project Design and Specifications**

The SOW broke down the work into these levels of effort:

- civil work
- landscaping
- irrigation/water network improvements
- electrical grid upgrades
- maintenance and service plan

### **Civil Work**

For civil works, the SOW required the following:

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<sup>8</sup> CERP guidance specifically forbids funding being used to equip Iraqi military forces.



- industrial cleaning and shining of all external and internal surfaces with power cleaners to remove all pollution build-up, dirt, debris, and dust
- repair damaged or missing floor cast in place concrete tiles, granite and marble, ensuring that the finish on the old and new materials match
- replace damaged or missing coffin glass
- supply and install Tack oil proofing system<sup>9</sup> to the water fountain pit to ensure the fountain does not leak
- repair and replace all damaged tiles (walls and blue ceramic tile in the fountain basin)
- repair interior and exterior items/accoutrements of the museum not mentioned elsewhere to bring the facility to fully functioning condition and a “like new” state

### Landscaping

For landscaping, the SOW required the following:

- level and sod all garden sections of the monument site with St. Augustine grass
- plant shrubs at least five-gallon size and date palm trees at least three meters in height in garden sections of the monument site

### Irrigation/water network improvements

For irrigation/water network improvements, the SOW required the contractor to supply and install the following:

- 4” 75-horsepower pumps
- main irrigation 4” pipes
- irrigation sprinklers
- 4” main and branch valves
- 4” elbows

### Electrical grid upgrades

For electrical grid upgrades, the SOW required the following:

- repair the existing 3-phase, diesel generator 380-220, 50-Hertz, 1000-kilowatt
- reconnect existing medium voltage/low voltage (MV/LV) transformers
- ensure proper grounding of all electrical outlets and transfer boxes

In addition, the SOW required the contractor to supply and install the following:

- 4 x 800 amp automatic transfer switches
- main power boards
- sub-distribution board for the different facilities
- main feeder cables
- interior and exterior lights
- cables for sewage, drainage, and irrigation systems

### Maintenance and service plan

For the maintenance and service plan, the SOW required the contractor to provide the following:

- operation and maintenance of the electric generator, network and device facilities

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<sup>9</sup> A bituminous coating to seal the concrete against water penetration.

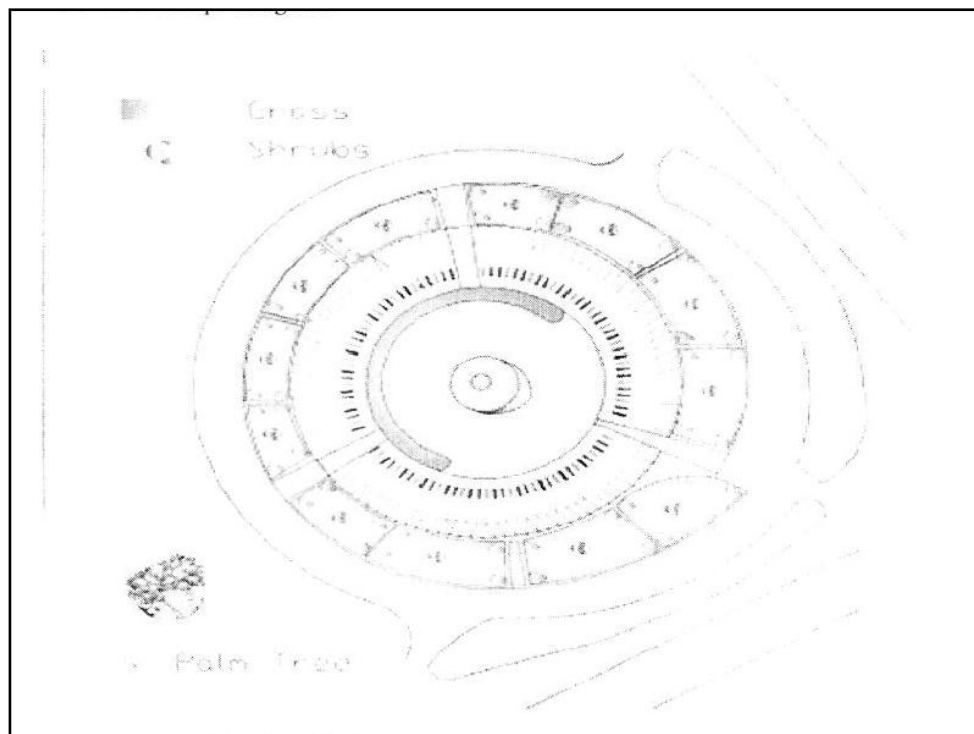


- operation and maintenance of landscaping, irrigation facilities, lawn and tree trimming, fertilization, weed killing and vegetation disposal
- high pressure cleaning and shining of the Tomb's floor and walled surfaces to maintain a "like new" appearance
- replacement of all light fixtures and bulbs
- maintenance of electric lines and all equipment required for electric power within the monument and the immediate area

### Ceremonial Uniforms

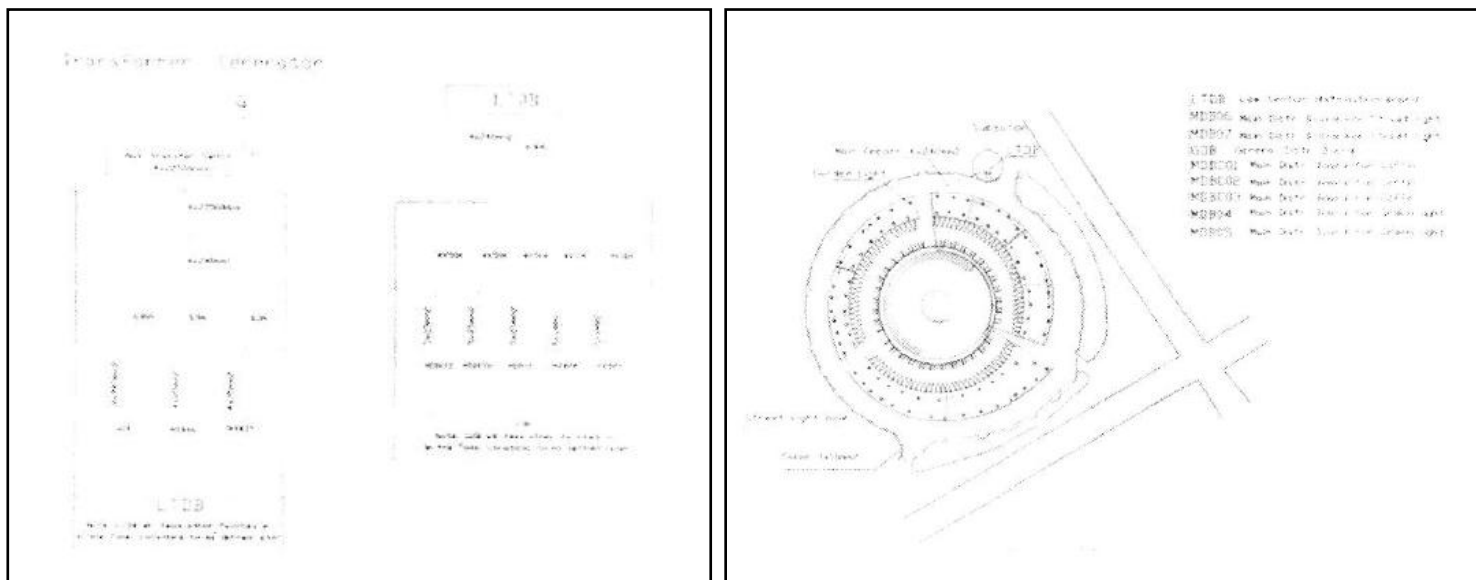
The SOW required the contractor to provide the Iraqi Honor Unit with a total of 420 ceremonial uniforms—120 for the Army, 120 for the Air Force, 120 for the Navy, and 60 for Flower and Sword personnel.

The contract provided hand drawn sketches of the Tomb of the Unknown Soldier for the landscaping, electrical, and outdoor cabling portions of the SOW. For example, the landscaping sketch included the barely legible locations for the planting of date palm trees and grass (Figure 2). The diagram sketches for the electrical and outdoor cabling were illegible (Figures 3 and 4). In addition, the contract did not require the contractor to provide any design submittals for the work outlined in the SOW. Further, the contract did not provide technical specifications, which are needed to designate the quality and capacity of systems to be incorporated into the project. Technical specifications typically designate types and strengths of materials, minimum design standards, erection and placement tolerances, and required construction practices. For example, the contract did not identify the codes and regulations to follow, such as the International Electric Code or British Standard 7671.



**Figure 2. Contract sketch identifying contractor's landscaping requirements**





After reviewing the available project file documentation, SIGIR determined that there was insufficient information to adequately perform the renovations required by the contract. Although the contract's poorly illustrated designs and the lack of specifications did not provide the contractor with the necessary information to renovate the Tomb of the Unknown Soldier, the renovation was accomplished.

At the time of the contract's award (July 2006), the CERP was governed by policies and procedures established in the "Commander's Emergency Response Program (CERP) Family of Funds Standard Operating Procedures" guidance<sup>10</sup>. The Standard Operating Procedures (SOP) for CERP funds identify the Project Purchasing Officer (PPO) as the direct representative of the contracting officer. The PPO is responsible for managing assigned individual CERP projects and maintaining the project files.

- copy of complete contract,
- all Standard Form 44 or 1034 paid (payment documents),
- Department of Defense Form 250 Receiving Report,
- invoices from vendors,
- project proposal or SOW, and
- any legal opinions

The PPO is responsible for making corrections and providing memorandums explaining lost or illegible documents. In addition, CERP guidance encourages the PPO to include “other documents, pictures, diagrams, as appropriate.”



The SOP for CERP funds further requires that commanders review individual project files, all disbursement vouchers, and supporting documentation. After this review, commanders are to issue a clearance memorandum stating:

*“I have reviewed and approved the projects, and they are complete and adhere to the guidelines set forth in the current MNC-I CERP SOP and applicable FRAGOs.”*

This clearance memorandum is to be added to the project file.

A second review of the project file documentation is to be conducted by the Major Subordinate Command (MSC) Comptroller’s Office to ensure that the project file contains the required documents. After this review, the MSC Comptroller is to provide a clearance memorandum to the PPO stating:

*“The following CERP Project is cleared, contractually sufficient, and within the scope of the appointed authority.”*

This clearance memorandum is also to be placed in the project file.

Once a CERP project is complete, the project is to be reported as closed in the IRMS database. The project status field “will be changed to completed, the % complete field will be changed to 100, the completion date will be inserted in the Actual Completion Date field, and the disbursements will be entered. If funds were de-obligated then the obligations field should also be corrected.” The CERP SOP further states that it is “imperative that the IRMS project status reflect accurate amounts committed, obligated, and disbursed for each of the MSCs projects.”

The contract for renovation of the Tomb of the Unknown Soldier stated that the contracting officer’s representative will “perform quality assurance checks throughout performance” and that an “inspection of all requirements will occur on the 100<sup>th</sup> day.”

#### IRMS Database Information

As mentioned earlier, the January 2009 IRMS database incorrectly listed this project as 75% complete; yet when SIGIR requested contract and project file documentation for the project, MNC-I informed SIGIR that the project was completed in October 2006. According to the CERP SOP, the IRMS database is critical to the overall success of the CERP program. Specifically:

*“IRMS is the central database for reporting all projects initiated under the CERP family of funds while the accounting system tracks all commitments, obligations and disbursements against these CERP projects...Leaders at all levels make decisions for future funding based on these reports. Additionally, these reports are used to provide a Reconstruction Common Operating Picture.”*

#### Limited Project File Documentation Available

In February 2009, MNC-I informed SIGIR that the project file had been sent to the Third Army at the U.S. Army Central (ARCENT) Coalition Forces Land Component Command, located at Fort McPherson, Georgia. MNC-I formally requested the project file documentation for SIGIR from ARCENT on 26 February 2009.

SIGIR previously visited ARCENT in November 2007 in search of potential CERP projects to assess. ARCENT did not have a filing system for completed CERP project



files. Instead, complete project files were placed into boxes and footlockers and locked in a gated portion of a warehouse (Site Photos 3-5).



**Site Photo 3. View of CERP documentation as kept by ARCENT in November 2007**



**Site Photos 4 and 5. Condition of CERP documentation as kept by ARCENT in November 2007**



After approximately seven months, ARCENT retrieved the available file documentation and provided it to SIGIR on 18 September 2009.

SIGIR's review of the project file documentation determined that it did not contain all of the documentation required by CERP guidance and the contract. The ARCENT-provided documentation included the following:

- contract
- SOW
- project funding package
- MNC-I Commanding General's approval
- legal approval

The project file did not contain the following required documentation:

- payment documents
- receiving documents
- contractor invoices
- commander's clearance memorandum
- MSC Comptroller's Office clearance memorandum
- contracting officer's representative quality assurance checks or 100 day (final inspection) report

Without payment documentation, SIGIR was unable to determine the actual amount of CERP funding disbursed for this project based upon the available project file documentation. The October 2009 IRMS database listed the project with a Total Construction Cost of \$1,809,288 and a Construction Earned Value amount of \$1,356,966; while the signed contract amount was \$1,756,775.

#### *Additional Project File Documentation Provided by MNC-I*

Subsequent to the issuance of the draft report, MNC-I's J8 (Resource Management) representatives provided SIGIR with additional project file documentation, such as Contract Modification P00002, summary of disbursements made to the contractor<sup>11</sup>, one contractor submitted invoice, one disbursement voucher, and one Material Inspection and Receiving Report.

According to J8's documentation, the project's total cost was \$1,740,772, which was \$16,003 less than the signed contract amount. J8's documentation indicated that the contractor performed only 11 of the 12 months of Operations and Maintenance (O&M) service required by the contract, which resulted in the reduction in contract amount.

#### *Critical Project File Documentation Still Missing*

J8's additional documentation still did not include the entire contract and CERP-required invoices, receiving documents, quality assurance and inspection reports, and project photographs. The contract-required final inspection report is critical in determining the work performed by the contractor. Without this documentation, SIGIR could neither determine the contractor's construction practices during the course of the project nor the condition of the project when it was completed. In addition, the contract stated that the one-year warranty period went into effect after the "satisfactory completion" of the final

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<sup>11</sup> J8 representatives researched the Army's Standard Finance Systems (STANFINS) for this project to determine the actual amount paid to the contractor. STANFINS is the official U.S. Army's accounting system.



site inspection. However, without a final inspection, it is unknown when the warranty period started and ended.

Further, the non-construction portion of the contract required the contractor to provide 420 ceremonial uniforms and weapons, valued at \$300,000, for the Honor Unit. J8's documentation provided summary of disbursements which indicated that the contractor was paid the entire amount of \$300,000 for the uniforms and weapons; however, the project file lacked documentation to verify the delivery of the uniforms and weapons to the Honor Unit.

Finally, the project file lacked turnover documentation to the appropriate Iraqi ministry. Turnover documentation is essential to determining if the Government of Iraq was satisfied with the work performed.

## Site Assessment

On 27 October 2009, SIGIR performed an on-site assessment of the Tomb of the Unknown Soldier project. Two senior representatives of the Iraqi Honor Unit provided a tour of the project and answered questions regarding work performed by the contractor. Both Honor Unit representatives worked at the Tomb of the Unknown Soldier prior to the 2003 invasion, during construction of the project, and after the contractor completed his work. Due to the absence of photographs or inspection reports documenting work completed, SIGIR relied upon Honor Unit representatives to explain work performed by the contractor.

Since the project site is in the International Zone, SIGIR had sufficient time to assess the entire project. At the time of the site visit, according to Honor Unit representatives, the project had been completed for approximately three years.

SIGIR observed Honor Unit personnel conducting daily business, including marching drills and instrument preparation for upcoming official ceremonies.

### Civil Work

The SOW required the contractor to:

- clean all external and internal surfaces
- remove all pollution build-up
- repair damaged or missing concrete tiles
- ensure that the fountain does not leak
- replace all damaged tiles in the fountain basin

At the time of the site visit, the exterior steps and the interior of the Tomb of the Unknown Soldier were covered in dust, dirt, and debris. However, in the three years since this project was completed, Baghdad has suffered many significant dust storms, which would lead to the accumulation of dust, dirt, and debris at the project site. The Honor Unit representatives stated that the contractor did clean the exterior and interior of the project, and that the present dust, dirt, and debris build-up was the result of dust storms over the years.

According to the Honor Unit representatives, the contractor replaced the previously damaged concrete tiles with matching concrete tiles. While the replacement tiles matched the existing concrete tiles, the Honor Unit representatives stated that the contractor used poor-quality materials. SIGIR observed a significant number of cracked



and/or raised tiles leading up to and around the Tomb of the Unknown Soldier (Site Photo 6).



**Site Photo 6. Cracked and raised concrete tiles**

With regards to the fountain, the contractor was supposed to install a Tack oil proofing system to ensure that the fountain did not leak. During the site visit, SIGIR observed that the fountain had no circulating water (Site Photo 7). However, according to the Honor Unit representatives, the contractor later stated that the concrete that comprised the fountain was of very poor quality and badly cracked. The contractor's assessment was that the waterproofing system specified in the contract would not bridge the cracks in the concrete, and that water from the fountain would eventually leak into the occupied areas below causing significant damage. The contractor proposed replacing the concrete or placing additional concrete for waterproofing of the fountain at a significant cost increase. Since the contractor stood to profit from the additional work, the objectivity of the contractor's assessment was suspect.

According to the Honor Unit representatives, the U.S. government ultimately rejected this approach because of the additional costs associated with it. As a result, the Honor Unit representatives stated that the contractor did not perform any work on the fountain (either making it leak proof or replacing the damaged tiles). The project file lacked the proposal from the contractor, the decision of the U.S. government, or a modification decreasing the overall cost of the contract due to the elimination of this requirement.

After the site visit, J8 provided SIGIR with the summary of disbursements documentation taken from STANFINS, which indicated that on 10 January 2007, the civil works portion of this project was determined to be 100% complete. Consequently, the contractor was paid the entire amount of \$476,600 even though the contractor did not satisfy the terms of the SOW, such as installing the Tack oil proofing system. STANFINS and SIGIR's site visit confirmed that the contractor was paid for work not performed.

Due to the poorly written SOW, which did not break down individual costs of each civil works element, SIGIR could not determine the actual value the contractor was paid for work not performed.





**Site Photo 7. View of fountain – water within the fountain was from recent rain**

### Landscaping

The SOW required the contractor to sod all garden sections with St. Augustine grass and plant shrubs and date palm trees in the garden section. SIGIR observed neither St. Augustine grass nor date palm trees (Site Photos 8 and 9). According to the Honor Unit representatives, the contractor planted the grass seeds during the wrong season and the grass never grew; and date palm trees were never planted.



**Site Photos 8 and 9. Location where the contractor was to plant grass/shrubs (left) and date palm trees (right)**

In response to a draft of this report MNF-I reported that within a week of receiving the report its J8 (Comptroller) office researched this project and was able to find vouchers, invoices, and receiving reports to substantiate all \$1,740,772 disbursed to the contractor.



And, based on the receiving reports, J8 determined that the contractor performed the work required for the entire \$1,740,772 paid.

MNF-I did not provide SIGIR with vouchers, invoices, or receiving reports for the landscaping work. The summary of disbursement documentation provided by MNF-I (see Appendix C, page 30) indicated that on 10 January 2007, the landscaping portion of this project was determined to be 100% complete and that the contractor was paid the entire \$155,000 for landscaping. However, SIGIR's site visit and its interview with Honor Unit representatives whom were present before, during, and after the work under the contract was performed indicated that the contractor did not satisfy the terms of the SOW with respect to planting the date palm trees or adequately sodding the garden sections. Because the SOW did not break down the individual cost of each landscaping element, SIGIR could not determine the actual value the contractor was paid for work not performed.

#### Irrigation/Water Network Improvements

The SOW required the contractor to improve the existing irrigation/water network system by installing booster pumps, pipes, and sprinklers. Specifically, the SOW-required six 4" 75-horsepower pumps, 7,000 linear meters of 4" irrigation pipes, and 175 sprinklers. While SIGIR did observe sprinkler heads in two sections, the number of sprinklers appeared to be significantly less than the SOW-required 175 (Site Photo 10). According to the Honor Unit representatives, the contractor used the existing pipes instead of supplying and installing the SOW-required 7,000 linear meters of pipe (Site Photo 11).



**Site Photo 10. Sprinkler heads**



**Site Photo 11. Honor Unit representatives stated the contractor used existing pipes**

#### Electrical Grid Upgrades

The SOW required the contractor to upgrade the existing electrical grid by repairing the 3-phase diesel generator and installing automatic transfer switches, main power boards, main feeder cables, and interior and exterior lights. At the time of the assessment, SIGIR did observe functioning electricity at the facility, which the Honor Unit representatives confirmed came from the national grid. SIGIR noted that the contractor installed manual transfer switches near the diesel generator instead of the SOW-required automatic transfer switches.



SIGIR noticed wiring throughout the facility in both cable trays and conduits. The Honor Unit representatives could not identify if the wiring was original to the facility or installed by the contractor. The Honor Unit representatives stated that the electrical system was functioning satisfactorily. They did note that in several areas with multiple lighting fixtures, light bulbs seemed to have a very short lifespan. This could be indicative of poor wiring design or issues with surging from the municipal system. In addition, the Honor Unit representatives stated that the lighting in the lighted tower of the monument was not functioning correctly, with only half of the lights working.

#### Maintenance and Service Plan

The SOW required the contractor to provide operation and maintenance for the electric generator, landscaping, irrigation, and replacement of light fixtures and bulbs for a period of 12 months.

According to the Honor Unit representatives, the contractor provided on-site personnel for approximately 12 months after work completion. However, the Honor Unit representatives stated that contractor personnel did not perform the majority of the O&M functions required by the SOW; instead the workers focused primarily on limited landscaping (such as pulling weeds). When O&M issues arose, the workers would not accept any direction from the Honor Unit and the contractor was not on site; therefore, the Honor Unit representatives stated that their (Honor Unit) workers had to correct the issues, such as routine maintenance on the generator.

#### Ceremonial Uniforms

The SOW required the contractor to provide the Honor Unit with a total of 420 ceremonial uniforms—120 for the Army, 120 for the Air Force, 120 for the Navy, and 60 for the Flower and Sword personnel.

During SIGIR's site visit, an Honor Unit representative stated that he received two sets of ceremonial uniforms (one winter and one summer). The Honor Unit representative stated that the winter uniform was made of good quality material; while the summer uniform was made of poor quality material. In addition, the Honor Unit representative stated that the contractor did supply uniforms; however, the Honor Unit representative did not know if the contractor supplied the required number of ceremonial uniforms.

J8's documentation indicated that the contractor was paid \$300,000 for the uniforms and weapons; however, the available project file lacked documentation to support whether or not the contractor provided the required number of uniforms and weapons. STANFINS only indicates that the contractor was paid on 10 January 2007; yet there are no signed receiving documents certifying the delivery of the required number of uniforms and ceremonial weapons.

#### Possible Condition of the Project

In an effort to determine the condition of the project at or near turnover, SIGIR reviewed the MNF-I website, which contained articles about the Tomb of the Unknown Soldier.

One MNF-I article provided a photograph of the Tomb of the Unknown Soldier at night with the lights on the minaret shining (Site Photo 12). This photograph, taken on 7 November 2008, is the best evidence SIGIR could find to document the contractor's electrical work for the project (since the lights did not work prior to this project).





**Site Photo 12. Photograph of the Tomb of the Unknown Soldier on 7 November 2008 (courtesy of MNF-I)**

On 7 January 2007, the Tomb of the Unknown Soldier was the ceremonial site of the 86<sup>th</sup> birthday of the Iraq Army. Iraqi Prime Minister Maliki and members of the Honor Unit placed a wreath on the Tomb. Site Photo 13 shows two Honor Unit members wearing uniforms similar to the type of uniforms provided under the contract.



**Site Photo 13. Prime Minister Maliki, surrounded by Honor Unit representatives wearing ceremonial uniforms at the Tomb of the Unknown Soldier on 7 January 2007 (courtesy of MNF-I)**



### **Government of Iraq's Use of the Tomb of the Unknown Soldier**

According to the Honor Unit representatives, the Government of Iraq utilizes the Tomb of the Unknown Soldier site for official ceremonies, such as honoring the Iraqi military and greeting foreign diplomats (Site Photo 14). While the Honor Unit representatives were disappointed with the contractor's performance, they did state that the overall condition of the project site had significantly improved and that the Tomb of the Unknown Soldier has again become a symbol of Iraqi pride.



**Site Photo 14. Members of the Honor Unit performing at an official ceremony  
(Courtesy of MNF-I)**

## **Conclusions**

The objective of this project assessment was to provide real-time information on relief and reconstruction to interested parties to enable appropriate action to be taken, if warranted. Specifically, SIGIR determined if the project was operating at the capacity stated in the original contract. To accomplish this, SIGIR determined whether the project was at full capability or capacity when accepted by the U.S. government, when it was transferred to Iraqi operators, and when SIGIR inspected the site.

In January 2009, SIGIR reviewed the IRMS for potential project assessments within Baghdad, Iraq. The IRMS listed the "Tomb of the Unknown Soldier" project as "75%" complete and a total construction cost of \$1,809,288. Therefore, SIGIR announced this



project assessment as an “in-construction” or “on-going construction” assessment. However, subsequent to the issuance of SIGIR’s announcement letter, the MNC-I advised SIGIR that this project was actually completed in 2006 and it sent the project documentation to the ARCENT Coalition Forces Land Component Command, located at Fort McPherson, Georgia, for storage. Consequently, SIGIR re-announced the project as a sustainment assessment with the above-mentioned objectives.

SIGIR previously visited ARCENT in November 2007 in search of potential CERP projects to assess. ARCENT did not have a filing system for completed CERP project files. Instead, complete project files were placed into boxes and footlockers and locked in a gated portion of a warehouse. After almost seven months, ARCENT retrieved the available file documentation and provided it to SIGIR on 18 September 2009.

At the time of the contract’s award (July 2006), the CERP was governed by policies and procedures established in the “Commander’s Emergency Response Program (CERP) Family of Funds Standard Operating Procedures” guidance. SIGIR’s review of the project file documentation determined that it did not contain all of the documentation required by CERP guidance and the contract. Specifically, the ARCENT provided documentation did not contain:

- payment documents
- receiving documents
- contractor invoices
- commander’s clearance memorandum
- MSC Comptroller’s Office clearance memorandum
- contracting officer’s representative quality assurance checks or 100 day (final inspection) report

Subsequent to the issuance of the draft report, MNC-I’s J8 (Resource Management) representatives provided SIGIR with additional project file documentation. According to J8’s documentation, the project’s total cost was \$1,740,772.

J8’s additional documentation still did not include the entire contract and CERP-required invoices, receiving documents, quality assurance and inspection reports, and project photographs. Without this documentation, SIGIR could neither determine the contractor’s construction practices during the course of the project nor the condition of the project when it was completed. In addition, the contract stated that the one-year warranty period went into effect after the “satisfactory completion” of the final site inspection. However, without a final inspection, it is unknown when the warranty period started and ended.

Further, the non-construction portion of the contract required the contractor to provide 420 ceremonial uniforms and weapons, valued at \$300,000, for the Honor Unit. J8’s documentation provided a summary of disbursements which indicated that the contractor was paid the entire amount of \$300,000 for the uniforms and weapons; however, the project file lacked documentation to verify the delivery of the uniforms and weapons to the Honor Unit.

Finally, the project file lacked turnover documentation to the appropriate Iraqi ministry. Turnover documentation is essential to determine if the Government of Iraq was satisfied with the work performed.

On 27 October 2009, SIGIR performed an on-site assessment of the Tomb of the Unknown Soldier project. Two senior representatives of the Iraqi Honor Unit provided a



tour of the project and answered questions regarding work performed by the contractor. Both Honor Unit representatives worked at the Tomb of the Unknown Soldier prior to the 2003 invasion, during construction of the project, and after the contractor completed his work. Due to the absence of photographs or inspection reports documenting work completed, SIGIR relied upon Honor Unit representatives to explain work performed by the contractor.

At the time of the site visit, according to Honor Unit representatives, the project had been completed for approximately three years. SIGIR observed Honor Unit personnel conducting daily business, including marching drills and instrument preparation for upcoming official ceremonies.

According to MNC-I, based upon its review of the receiving reports, "J8 has determined that the contractor performed work for all of the \$1,740,772 paid to the contractor." However, SIGIR's site visit, in conjunction with testimony from the Honor Unit representatives, identified construction deficiencies, such as cracked and raised concrete tiles. In addition, STANFINS documentation along with SIGIR's site visit and testimony from the Honor Unit representatives confirmed that the contractor was paid for SOW-required elements that were not performed, such as the planting of date palm trees and Tack oil proofing the fountain. Due to the poorly written SOW, which did not break down individual cost of each civil works and landscaping element, SIGIR could not determine the actual value that the contractor was paid for work not performed.

Further, the SOW required that the contractor provide 12 months O&M for the electric generator, landscaping, irrigation, and replacement of light fixtures and bulbs. According to the Honor Unit representative, the contractor's workers did not perform the majority of the O&M functions required by the SOW; instead the workers focused primarily on limited landscaping (such as pulling weeds). When O&M issues arose, contractor personnel would not accept any direction from the Honor Unit and the contractor was not on site; therefore, the Honor Unit representative stated that Honor Unit workers had to do O&M functions, such as routine maintenance on the generator.

Finally, the non-construction portion of the contract required the contractor to provide 420 ceremonial uniforms and weapons, valued at \$300,000, for the Honor Unit. STANFINS confirmed that the contractor was paid \$300,000; however, the project file lacked documentation to verify the number of uniforms and weapons provided to the Honor Unit. During the site visit, an Honor Unit representative stated that the contractor did provide him with two sets of uniforms; however, he did not know how many other uniforms were provided.

SIGIR identified an MNF-I article on the Tomb of the Unknown Soldier, which included a photograph with the lights on the minaret shining. This photograph, taken on 7 November 2008, is the best evidence SIGIR could find to document the contractor's electrical work for the project (since the lights did not work prior to this project).

Honor Unit representatives stated that the Government of Iraq utilizes the Tomb of the Unknown Soldier site for official ceremonies, such as honoring the Iraqi military and greeting foreign diplomats. While the Honor Unit representatives were disappointed with the contractor's performance, they did state that the overall condition of the project site had significantly improved.

Based on SIGIR's site visit, a review of available project file documentation, and discussions with Tomb of the Unknown Soldier Honor Unit personnel, SIGIR determined that although the project did not meet all the standards specified in the contract's



Statement of Work, the Iraqi Tomb of the Unknown Soldier has been significantly improved by the renovation project.

## Recommendations

SIGIR recommends that the Commanding General, Multi-National Force-Iraq:

1. Update this project in IRMS with the most current information. Updates should include percentage complete, total construction cost, and date of completion.
2. Determine the value of contract-required work not performed and goods not provided by the contractor and recover this amount from the contractor.

## Management Comments

SIGIR received comments on the draft of this report from the MNF-I concurring with the recommendations in the report. MNF-I also provided technical comments for clarification. The complete texts of the comments are provided in Appendix C.

## Evaluation of Management Comments

SIGIR reviewed the MNF-I comments and revised the final report as appropriate. SIGIR appreciates the technical comments provided for clarification.

### Recommendation 1.

MNF-I comments addressed Recommendation 1. No additional comments are required for Recommendation 1.

### Recommendation 2.

SIGIR's original recommendation was that MNC-I determine if the contractor was paid for work not performed, and if so, take action to recover unearned amounts.

MNF-I concurred with comment noting that within a week of receiving the draft report its J8 (Comptroller) office researched this project and was able to find vouchers, invoices, and receiving reports to substantiate all \$1,740,772 disbursed to the contractor. And, that based on the receiving reports, J8 determined that the contractor performed work for all the \$1,740,772 paid to the contractor.

However, as noted on page 14 of this report, the contract required installation of a Tack oil proofing system to ensure that the fountain did not leak; this was not performed and damaged tiles were not replaced. Further, as noted on page 15 of this report, the contract required sodding of all garden sections with St. Augustine grass and planting of date palm trees; these items were also not completed.

MNF-I did not provide SIGIR with vouchers, invoices, or receiving reports for the fountain and landscaping work. Only a summary of disbursements and a voucher, invoice, and receiving report for a three-month maintenance period were provided. The summary of disbursement documentation provided by MNF-I (see Appendix C, page 30) indicates that on 10 January 2007, the civil works and landscaping portions of this project



were determined to be 100% complete and that the contractor was paid the entire \$476,000 for civil works and \$155,000 for landscaping. Because the SOW did not break down the individual cost of each civil works and landscaping element, SIGIR could not determine the actual value the contractor was paid for work not performed.

Further, the summary of disbursements confirmed the contractor was paid \$300,000 for uniforms and ceremonial weapons; however, the project file lacked documentation to verify the number of uniforms and ceremonial weapons provided to the Honor Unit.

Consequently, SIGIR revised Recommendation 2 requesting MNF-I to determine the value of contract required work not performed and goods not provided by the contractor and recover this amount from the contractor.

#### CERP Documentation Storage

A response by Multi-National Force – Iraq in their Management Comments identified additional concerns for SIGIR with respect to the storage of CERP documentation. The Multi-National Force – Iraq stated:

*“SIGIR discusses the difficulty in their efforts to obtain project file documentation from ARCENT. In contrast, there is no discussion and J8 is unable to determine whether or not SIGIR attempted to contact J8 for any of the project file documentation. While ARCENT was unable to provide all supporting documents for the file, within a week of receiving this [draft] report, J8 was able to obtain disbursement documents, receiving reports, and invoices associated with this project. J8 requests that the documents that the J8 is able to provide be annotated in the report vice the complete lack of documents currently referenced in these pages.”*

SIGIR adheres to established MNF-I and MNC-I procedures in its audits and inspections process. At the time this inspection was initiated, MNC-I was the established point-of-contact (POC) for CERP documentation. In February 2009, SIGIR provided the MNC-I POCs a list of project file documentation required to perform the project assessment. MNC-I reported that it was undergoing RIP/TOA (Replacement in Place/Transfer of Authority) or transfer of the unit back to the United States and would be unable to perform its POC responsibilities for weeks. When the MNF-I POC was made aware of the situation, it requested the CERP documentation for SIGIR. MNC-I representatives informed MNF-I that the CERP documentation had been transferred to Army Central Command (ARCENT) in Georgia and initiated a formal request for the information for SIGIR.

In addition, SIGIR conducts weekly meetings to discuss the status of each open project. Specifically, these meetings allow SIGIR to brief the Commands' POCs on any outstanding issue, such as the lack of project file documentation. SIGIR briefed weekly that until ARCENT could locate and provide the project file documentation, it could not perform the project assessment. In conjunction with weekly in person meetings, SIGIR also produces a “Weekly POC Report” that is electronically sent to the established POCs for each Command and U.S. government agency. This report also documents the status of each SIGIR Inspections project. Since February 2009, this report has included information for the Tomb of the Unknown Soldier indicating that:

- MNC-I to provide data in lieu of an entrance briefing because of RIP/TOA (Replacement in Place/Transfer of Authority).
- MNC-I made RFI to ARCENT (Third Army).
- ARCENT point-of-contact from CENTCOM for the RFI established.



- ARCENT taking action to locate project and contract file documents

MNF-I and MNC-I established the process of coordination of documentation requests through their POCs to improve efficiency and effectiveness. The POCs understand their organizations and efficiently and effectively channel requests for documentation while at the same time avoiding duplication of requests for documentation and the overburdening of their staffs. The MNF-I response that its J8 office had CERP documentation for this project indicates that though SIGIR followed the established procedure, MNF-I and MNC-I POCs did not coordinate SIGIR's request for documentation through all of the responsible MNF-I and MNC-I units.

Further, SIGIR is concerned that project specific documentation, readily available to J8, was not sent to ARCENT as required by Appendix C-15-1 of the MNC-I SOP, Money as a Weapon System, dated 1 June 2007 and Appendix B-1-3 of the revised SOP, dated 26 January 2009. Both require that completed CERP project files be forwarded to ARCENT after one year.

ARCENT provided its complete hardcopy files, which consisted of the following:

- contract
- SOW
- project funding package
- MNC-I Commanding General's approval
- legal approval

Yet, J8 was later able to locate an invoice, disbursement, and a Material Inspection and Receiving Document (see Appendix C). It is not clear why this documentation is currently available in Iraq for a project that was completed over three years ago. In addition, it is unknown why ARCENT did not have this documentation in its hardcopy file.

To date, approximately \$3.5 billion in CERP funding has been allocated for projects providing urgent humanitarian assistance to the Iraqi people. CERP guidance requires that project specific documentation, such as invoices, disbursements, inspections reports, and turnover agreements, be kept indefinitely to provide a historical accounting for the expended funds. Critical elements for safeguarding CERP project files include a central storage location and policies and procedures for storage.



## **Appendix A. Scope and Methodology**

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SIGIR performed this project assessment from January 2009 through November 2009 in accordance with the Quality Standards for Inspections issued by the Council of Inspectors General on Integrity and Efficiency. The assessment team included two engineers/inspectors and two auditors/inspectors.

In performing this project assessment, SIGIR:

- Reviewed documentation, including the contract and Statement of Work;
- Interviewed personnel from the Iraqi Honor Unit; and
- Conducted an on-site assessment and documented results of the Tomb of the Unknown Soldier project in the International Zone, Baghdad, Iraq.



## **Appendix B. Acronyms**

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ARCENT	Army Central Command
CERP	Commanders' Emergency Response Program
IRMS	Iraq Reconstruction Management System
m	Meter
MNC-I	Multi-National Corps – Iraq
MNF-I	Multi-National Force – Iraq
MSC	Major Subordinate Command
O&M	Operation and Maintenance
POC	Point-of-Contact
PPO	Project Purchasing Officer
RIP/TOA	Replacement in Place/Transfer of Authority
SIGIR	Special Inspector General for Iraq Reconstruction
SOP	Standard Operating Procedure
SOW	Statement of Work
STANFINS	Standard Finance System



## Appendix C. MNF-I Comments on Draft Report

**SIGIR draft report  
Renovation of the Tomb of the Unknown Soldier, Baghdad, Iraq  
09-168**

**MNF-I Response and Comments on the Report**

SIGIR recommends the Commanding General, Multi-National Corps-Iraq:

- 1) Update this project in IRMS with the most current information. Updates should include percentage complete, total construction cost, and date of completion.

**MNF-I RESPONSE:** Concur with comment. Following the exit brief for this audit, J8 provided SIGIR with the information in question. J8 will provide J7 with the actual disbursement amount (\$1,740,772) and the date of the final payment (17 July 2008) so that J7 can update the IRMS database. The final payment represents 100% completion.

- 2) Determine if the contractor was paid for work not performed, and if so, take action to recover unearned amounts.

**MNF-I RESPONSE:** Concur with comment. Within a week of receiving the draft copy of this audit report, J8 researched this project and was able to find vouchers, invoices, and receiving reports to substantiate all \$1,740,772 disbursed to the contractor. Based on the receiving reports, J8 has determined that the contractor performed work for all of the \$1,740,772 paid to the contractor.

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**GENERAL COMMENTS ON THE REPORT**

1. (U) Page 1, 2<sup>nd</sup> paragraph – SIGIR notes “the file project did not contain all documentation required by the contract and standard operating procedures for CERP, such as payment documentation and quality assurance inspection reports. Without payment documentation, SIGIR was unable to determine the actual amount of CERP funding disbursed for this project.” The statement is misleading and should be considered for removal. Within a week of receiving the draft copy of this audit, J8 was able to obtain disbursement documents, receiving reports, and invoices for this project and provided SIGIR with the actual disbursements paid to the contractor. It is not until three paragraphs later that SIGIR briefly mentions that: “after consulting with MNC-I, J8 was able to determine the actual amount paid to the contractor.” Recommend that this preceding statement should be moved into the second paragraph which discusses the contract cost.

2. (U) Page 1, 2<sup>nd</sup> and 3<sup>rd</sup> paragraphs – SIGIR notes that they “could not determine the actual work completed on the project, nor verification that the uniforms and weapons were provided to the honor unit.” J8 was able to find receiving reports for all disbursements for this project in the amount of \$1,740,772. This amount included the renovation of the tomb, delivery of the uniforms and weapons, and 11 to 12 operation and maintenance months. Therefore, SIGIR’s comments should reflect the fact that we do have documentation showing what work was completed and there are payment documents on file for all funds disbursed. In addition, during discussions of this project, SIGIR personnel indicated that the ceremonial uniforms and weapons have been clearly observed by the guards of the tomb. These observations are not referenced in the report however no such references are provided.



## Appendix C. MNF-I Comments on Draft Report

3. (U) Pages 4 and 5 – In passages on these pages, there are discussions of other cultural/civic sites to include the Baghdad Zoo, Al Zarwaa Park, and the Swords of Qadisiyyah. All of these sites have nothing to do with the renovation of the Tomb of the Unknown Soldier and these references have no importance concerning this audit of the Tomb of the Unknown Soldier and should be considered for removal.

4. (U) Page 6, 2<sup>nd</sup> paragraph – SIGIR states “the intent of this project did not fall into any of the 19 established authorized uses of CERP funding and it provided for the equipping of the honor unit.” After reviewing a version of the MAAWS guidance, dated 1 October 2005, J8 found that “repair of civic and cultural facilities” was, in fact, a CERP category at the time this project was initiated. The renovation of the Tomb of the Unknown Soldier legitimately falls under this category. SIGIR is correct concerning the issue equipping the honor unit raises, but the legal opinion did quell this controversy.

5. (U) Pages 9-10 – SIGIR highlights CERP standard operating procedures. J8 is concerned where these procedures were taken from. It appears they were taken from recent guidance found in the MAAWS instruction. While statements made by SIGIR are correct that obligating documents, disbursement documents, receiving reports, invoices, statements of work, and legal opinions are generally required for any payment/project file; items such as memorandums explaining lost or illegible documents, pictures, diagrams, maps, commanders’ clearance memorandums and MSC G-8 clearance memorandums were not a part of the standard operating procedures prescribed by the MAAWS guidance in effect at the time this project was executed. Recommend these comments be removed from the report.

6. (U) Pages 10-12 – SIGIR discusses the difficulty in their efforts to obtain project file documentation from ARCENT. In contrast, there is no discussion and J8 is unable to determine whether or not SIGIR attempted to contact J8 for any of the project documentation. While ARCENT was unable to provide all supporting documents for the file, within a week of receiving this report, J8 was able to obtain disbursement documents, receiving reports, and invoices associated with this project. J8 requests that the documents that the J8 is able to provide be annotated in the report vice the complete lack of documents currently referenced in these pages.

7. (U) Page 12, 4<sup>th</sup> paragraph – SIGIR suggests they were unable to determine the actual amount of CERP funding disbursed for this project. J8 has provided this information and ask that this paragraph be re-worded to reflect that point.

8. (U) Page 12, 6<sup>th</sup> paragraph- SIGIR states that there is no file documentation for the uniforms and weapons. Despite the current evidence in the form of observations and payment vouchers provided, MNF-I questions why the inspectors did not directly ask guard personnel, who worked at the Tomb, if they had received uniforms. This seems to be a logical step that is not mentioned or covered in the actions taken by inspectors.

9. (U) Pages 19-20 – Due to the evidence presented in this response and comments, we request that SIGIR review and redraft their comments and conclusions. Specifically:

Page 19, 4<sup>th</sup> paragraph – The author notes that the MSC G8 and commander’s clearance memorandum were absent from the file, but as noted above, these requirements were not in place at the time this project was executed.

Page 19, 5<sup>th</sup> paragraph – J8 has now provided ample evidence that supports the actual project cost/disbursements in the amount of \$1,740,722.



## Appendix C. MNF-I Comments on Draft Report

Page 19, 6<sup>th</sup> paragraph – SIGIR states that they could not determine the actual amount of work completed, but with the receiving reports provided by J8, SIGIR should be able to ascertain that at least all renovations were completed, uniforms were delivered, and 11/12 operation and maintenance was completed.

Page 20, 6<sup>th</sup> paragraph – SIGIR states there is insufficient evidence to verify if uniforms and weapons were provided to the honor unit. The receiving report and visual observation for these items should provide at least some level of evidence, but MNF-I feels that this is not insufficient.

10. (U) The following is a summary of the documentation j8 was able to find concerning the Tomb of the Unknown Soldier CERP project.

**Summary of Tomb of the Unknown Soldier Documentation**

		Contracted Amount	Receiving Reports	Paid on Voucher #s	Date Voucher Paid
CLIN 0001	<b>Electric Work</b>	\$419,500			
	25% Complete		\$104,875	233022	12-Sep-06
	50% Complete		\$104,875	233332	21-Sep-06
	75% Complete		\$104,875	233651	24-Oct-06
	100% Complete		\$104,875	234420	10-Jan-07
CLIN 0002	<b>Landscaping</b>	\$155,000			
	25% Complete		\$38,750	233022	12-Sep-06
	50% Complete		\$38,750	233332	21-Sep-06
	75% Complete		\$38,750	233651	24-Oct-06
	100% Complete		\$38,750	234420	10-Jan-07
CLIN 0003	<b>Irrigation Repair</b>	\$213,675			
	25% Complete		\$53,418	233022	12-Sep-06
	50% Complete		\$53,418	233332	21-Sep-06
	75% Complete		\$53,418	233651	24-Oct-06
	100% Complete		\$53,418	234420	10-Jan-07
CLIN 0004	<b>Civil Works</b>	\$476,600			
	25% Complete		\$119,150	233022	12-Sep-06
	50% Complete		\$119,150	233332	21-Sep-06
	75% Complete		\$119,150	233651	24-Oct-06
	100% Complete		\$119,150	234420	10-Jan-07
CLIN 0005	<b>Uniforms</b>	\$300,000	\$300,000	234420	10-Jan-07
CLIN 0006	<b>Maintenance</b>	\$192,000	\$176,000	236494	11-Jul-07
				237178	23-Aug-07
				237192	26-Oct-07
				224756	17-Jul-07
				235895	25-Apr-07
<b>TOTAL</b>		<b>\$1,756,775</b>	<b>\$1,740,772</b>		

APPROVED BY:  
JOSEPH ANDERSON  
BRIGADIER GENERAL, US ARMY  
CHIEF OF STAFF

PREPARED BY:  
Matthew LaChapelle  
LCDR, USN  
USF-I IG, 485-5622



## Appendix C. MNF-I Comments on Draft Report

Summary of Tomb of the Unknown Soldier Documentation					
	Contracted Amount	Receiving Reports	Paid on Voucher #s	Date Voucher Paid	
<b>CLIN 0001</b>					
Electric Work	\$419,500				
25% Complete			\$104,875	233022	12-Sep-06
50% Complete			\$104,875	233332	21-Sep-06
75% Complete			\$104,875	233651	24-Oct-06
100% Complete			\$104,875	234420	10-Jan-07
<b>CLIN 0002</b>					
Landscaping	\$155,000				
25% Complete			\$38,750	233022	12-Sep-06
50% Complete			\$38,750	233332	21-Sep-06
75% Complete			\$38,750	233651	24-Oct-06
100% Complete			\$38,750	234420	10-Jan-07
<b>CLIN 0003</b>					
Irrigation Repair	\$213,675				
25% Complete			\$53,418	233022	12-Sep-06
50% Complete			\$53,418	233332	21-Sep-06
75% Complete			\$53,418	233651	24-Oct-06
100% Complete			\$53,418	234420	10-Jan-07
<b>CLIN 0004</b>					
Civil Works	\$476,600				
25% Complete			\$119,150	233022	12-Sep-06
50% Complete			\$119,150	233332	21-Sep-06
75% Complete			\$119,150	233651	24-Oct-06
100% Complete			\$119,150	234420	10-Jan-07
<b>CLIN 0005</b>					
Uniforms	\$300,000		\$300,000	234420	10-Jan-07
<b>CLIN 0006</b>					
Maintenance	\$192,000		\$176,000	236494	11-Jul-07
				237178	23-Aug-07
				237192	26-Oct-07
				224756	17-Jul-07
				235895	25-Apr-07
<b>TOTAL</b>	<b>\$1,756,775</b>		<b>\$1,740,772</b>		



Standard Form 1034 Revised October 1987 Department of the Treasury 1 TFM 4 2600 1034-121		PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL		VOUCHER NO <b>235895</b>	
U.S. DEPT. BUREAU, OR ESTABLISHMENT AND LOCATION <b>DEPARTMENT OF THE ARMY 15th Finance Battalion Camp Liberty APO AE 09344 DSSN: 5579</b>		DATE VOUCHER PREPARED <b>25-Apr-07</b>		SCHEDULE NO.	
		CONTRACT NUMBER AND DATE <b>W91GEU-06-M-S109 4-JUL-06</b>		PAID BY <b>15th Finance Battalion Camp Liberty APO AE 09344 DSSN: 5579</b>	
		REQUESTION NUMBER AND DATE <b>MNCIC861770105 25-MAY-06</b>		DATE INVOICE RECEIVED <b>21-Apr-07</b>	
PAYEE'S NAME AND ADDRESS <b>BENNETT FOUCH BAGHDAD, IRAQ</b>		<b>D ORIGINAL</b>		DISCOUNT TERMS	
				PAYEE'S ACCT. NUMBER	
SHIPPED FROM		TO		WEIGHT	
GOVERNMENT B/L NO.					
NUMBER AND DATE OF ORDER		DATE OF DELIVERY OR SERVICE		ARTICLES OR SERVICES (Enter description, item no. of contract or Federal supply schedule and other information deemed necessary)	
QUANTITY		UNIT PRICE COST PER		AMOUNT	
1		20-Apr-07		MAINTENANCE ( JAN - MAR )	
3		\$ 16,000.00		\$ 48,000.00	
		<b>ATTENTION</b> The contents of this document was purged for both "marked and unmarked" classified material. LAW CENT COM Classification Guide 0501. NAME: _____ DATE: <u>7-6-09</u> <b>ATTENTION</b>			
INVOICE: BF-T03 15 07		CO: GERLACH JOEL			
TOTAL \$		48,000.00			
USE CONTINUATION SHEET IF NECESSARY		(Payee must NOT use the space below)			
PAYMENT		APPROVED FOR		EXCHANGE RATE	
<input type="checkbox"/> PROVISIONAL		\$ 48,000.00		= \$ 1.00	
<input type="checkbox"/> COMPLETE		BY		DIFFERENCES	
<input checked="" type="checkbox"/> PARTIAL		JOSE F. RIVERA			
<input type="checkbox"/> FINAL		TITLE		Amount verified correct for	
<input type="checkbox"/> PROGRESS		SFC, FC		(Signature or initials)	
<input type="checkbox"/> ADVANCE		DISBURSING AGENT		\$ 48,000.00	
Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.		[Signature] MARK M. NORMAN, SGT (Authorized Certifying Officer)		CERTIFYING OFFICER (Title)	
ACCOUNTING CLASSIFICATION		216 202000000 76 2084 P1361980000 26EB 83G3CT MNCIC861770105 G3CT83 S09076		\$48,000.00	
CHECK NUMBER		ON ACCOUNT OF U.S. TREASURY		CHECK NUMBER ON (Name of bank)	
CASH		DATE 25. 4. 07		PER [Signature]	
\$ 48,000.00				TITLE	
Previous edition usable		PRIVACY ACT STATMENT The information requested on this form is required under the provisions of 31 U.S.C. 82b and 82c, for the purpose of disbursing Federal money. The information requested is to identify the particular creditor and the amounts to be paid. Failure to furnish this information will render discharge of the payment obligation.		NSN 7540-00-900-2234 USAPA V4 00	



## Appendix C. MNF-I Comments on Draft Report

Bennett & Fouch Associates LLC | 1  
W91GEU-06-MS109 "TOMB OF UNKNOWN SOLDIER" Funds Collection Authorization  
info@bfassociate.com

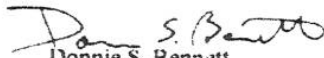


To Victory Contracting Office,

21 April, 2007

I, Donnie S. Bennett, authorize Lisa Morgan to sign for and receive payments for Contract # W91GEU-06-MS109 "TOMB OF THE UNKNOWN SOLDIER". Lisa is authorized to receive payments from April 21 thru Jun 21, 2007.

v/r





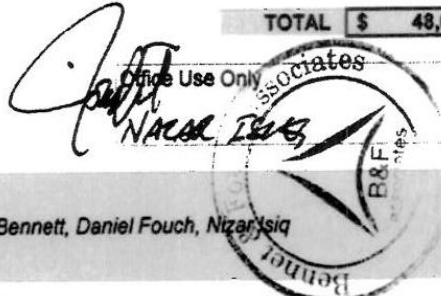
Donnie S. Bennett  
President  
Bennett & Fouch Associates LLC  
Iraqna: 0790-130-4416  
www.bfassociate.com



MATERIAL INSPECTION AND RECEIVING REPORT							Form Approved OMB No. 0704-0248		
The public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to Department of Defense, Washington headquarters Services, Directorate for Information Operations and Reports (0704-0248), 1215 Jefferson Davis Highway, Suite 1204 Arlington, VA 22202-4302. Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.									
<b>PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE ABOVE ADDRESS.</b> <b>SEND THIS FORM IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED IN THE DFARS, APPENDIX F-401.</b>									
1. PROCUREMENT INSTRUMENT IDENTIFICATION (CONTRACT) NO.			ORDER NO.		6. INVOICE NO./DATE		7. PAGE OF		8. ACCEPTANCE POINT
W91GEU-06-M-S109					BF-T 03 15 07 24-Mar-07				
2. SHIPMENT NO.		3. DATE SHIPPED		4. B/L		5. DISCOUNT TERMS			
9. PRIME CONTRACTOR CODE				10. ADMINISTERED BY CODE					
Bennett Fouch BAGHDAD, IRAQ				MNC-I CONTRACTING VICTORY CONTRACTING OFFICE 1Lt Joel Gerlach APO AE 09542					
11. SHIPPED FROM (If other than 9) CODE				FOB:		12. PAYMENT WILL BE MADE BY CODE			
						230 Finance Battalion CAMP VICTORY, IRAQ APO AE 09352			
13. SHIPPED TO CODE				14. MARKED FOR CODE					
Maintenance A									
15. ITEM NO.	16. STOCK/PART NO.	DESCRIPTION			17. QUANTITY SHIP/REC'D	18. UNIT	19. UNIT PRICE	20. AMOUNT	
1	Maintenance (Jan - Mar)	 <b>JOEL D. GERLACH</b> 1LT, USAF CONTRACTING OFFICER 20 Apr 07				3	mo	\$16,000.00	\$48,000.00
TOTAL									\$48,000.00
21. CONTRACTOR QUALITY ASSURANCE					22. RECEIVER'S USE				
a. ORIGIN <input type="checkbox"/> CQA <input type="checkbox"/> ACCEPTANCE of listed items have been made by me or under my supervision and they conform to contract, except as noted herein or of supporting documents.					b. DESTINATION <input type="checkbox"/> CQA <input checked="" type="checkbox"/> ACCEPTANCE of listed items have been made by me or under my supervision and they conform to contract, except as noted herein or of supporting documents.				
DATE _____ SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE _____					DATE 20 Apr 07 SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE				
TYPED NAME: TITLE: MAILING ADDRESS:					TYPED NAME: 1Lt Joel Gerlach TITLE: Contracting Officer MAILING ADDRESS:				
COMMERCIAL TELEPHONE NUMBER:					COMMERCIAL TELEPHONE NUMBER: 822-4783				
23. CONTRACTOR USE ONLY					* If quantity received by the Government is the same as quantity shipped, indicate by (X) mark; if different, enter actual quantity received below quantity shipped and enclose.				



## Appendix C. MNF-I Comments on Draft Report

 <b>B &amp; F Associates LLC</b> Al Techrich, International Zone Bagdad, Iraq Iraq Phone +964-790-130-4416 US Phone +1-254-634-7126 email: info@bfassociate.com www.bfassociate.com		Invoice Number BF-T 03 15 07 <div style="border: 1px solid black; padding: 5px; display: inline-block;"><b>Invoice</b></div>	
<b>Customer</b> Name <b>MSGT Sean Warner   1LT Joel Gerlach</b> Address <b>International Zone</b> Contract # <b>W91GEU-06-M-S100</b> Subject <b>Maintenance of the TOUS</b>		<b>Misc</b> Date <b>3/24/2007</b> Invoice No. <b>BF-T 03 15 07</b> Rep <b>Nizar Isiq</b> FOB <b>IZ</b>	
Qty	Description	Unit Price	TOTAL
LS	Maintenance and service for the TOUS for the period of 1 Jan 07 thru 31 March 07.	\$16,000.00	\$48,000.00
 <b>JOEL D. GERLACH</b> 1LT, USAF CONTRACTING OFFICER 20 Apr 07		SubTotal \$ 48,000.00 Shipping <div style="border: 1px solid black; padding: 2px; display: inline-block;"><b>TOTAL \$ 48,000.00</b></div>	
<b>Payment</b> <u>Other</u> <u>EFT</u>		Tax Rate(s)	
Location Name Signature Date		<div style="border: 1px solid black; border-radius: 50%; padding: 10px; text-align: center;">           Office Use Only          Nizar Isiq       </div>	
Note: Only authorized personnel to pick up payment is Donnie Bennett, Daniel Fouch, Nizar Isiq			
page 1 of 1		Supporting the Warfighter Across Iraq	
		21 APR 2007	



SOLICITATION/CONTRACT/ORDER FOR COMMERCIAL ITEMS				1 REQUISITION NUMBER W6JAP761510004		PAGE 1 OF	
OFFEROR TO COMPLETE BLOCKS 12, 17, 23, 24, AND 30							
2 CONTRACT NO W913EU-C2-M-S109		3 AWARD/EFFECTIVE DATE 04-Jul-2006		4 ORDER NUMBER		5 SOLICITATION NUMBER	
7 FULL SOLICITATION INFORMATION ON 24		a NAME		b TELEPHONE NUMBER (No Collect Calls)		8 OFFER SUBJECT	
11 JCC-1/A VICTORY RCC BUILDING 87 CAMP VICTORY APO, AE 09342		<input checked="" type="checkbox"/> UNRESTRICTED <input type="checkbox"/> SET ASIDE <input type="checkbox"/> FOR		DESTINATION UNLESS BLOCK IS MARKED <input type="checkbox"/> SEE SCHEDULE		10 DISCLOSURE Net 30 Days	
13 DELIVERY CODE		15 ADMINISTERED BY		16 CODE		17 CODE	
SEE SCHEDULE		SEE ITEM 9					
17a CONTRACTOR/OFFEROR 230TH FINANCE BATTALION BUILDING 87 CAMP VICTORY SAGHDAOI DAN FOUGH TEL 0901304416		17b CHECK IF PERMIT IS REQUIRED		18 PAYMENT WILL BE MADE BY 230TH FINANCE BATTALION BUILDING 87 CAMP VICTORY SUBMIT INVOICES AND RECEIVING REPORTS TO BLOCK 9 APO, AE 09342		19 CODE W913EU	
20 SCHEDULE OF SUPPLIES SERVICES		21 QUANTITY		22 UNIT		23 UNIT PRICE	
SEE SCHEDULE							
24 TOTAL AWARD AMOUNT (or Unit Price)						\$1,756,775	
25 ADDENDUMS		26 ADDENDUMS		27 ADDENDUMS		28 ADDENDUMS	
29 CONTRACTOR/OFFEROR AGREES TO FURNISH AND DELIVER ALL ITEMS AND ON ALL ADDENDUM SHEETS AND ON ALL ADDENDUM SHEETS		30 AWARD OF CONTRACT REFERENCE DATE OF AWARD OF CONTRACT (BLOCK 5), INCLUDING ANY ADDITIONS OR CHANGES SET FORTH HEREIN IS ACCEPTED AS TO ITEMS SEE 2		31 DATE OF AWARD OF CONTRACT		32 DATE OF AWARD OF CONTRACT	
33 NAME AND TITLE OF SIGNER (TYPE OR PRINT) Fouad A. Dammak Vice Pres.		34 DATE SIGNED 07/11/06		35 NAME AND TITLE OF SIGNER (TYPE OR PRINT) DAN FOUGH		36 DATE SIGNED	
AUTHORIZED FOR LOCAL REPRODUCTION PREVIOUS EDITION IS NOT USABLE				STANDARD FORM 1449 (REV) Prescribed by GSA FAR (48 CFR) 53.212			



## Appendix C. MNF-I Comments on Draft Report

**PROGRESS PAYMENTS** When determining if the percentage of work is actually complete, the COR and contractor shall come to a mutual agreement at the time of each progress payment. The contractor shall provide the COR an invoice when the percentage milestones are reached for CLINs 0001-0005 or monthly for 0006. The COR shall provide the contractor with the following schedule of payments:

		Work Complete/Payment					
CLIN	Description	25 Percent	50 Percent	75 Percent	100 Percent		
CLIN 0001	Electric Work	\$ 104,875.00				\$	
CLIN 0002	Lan Iscoping	\$ 21,675.00				\$	
CLIN 0003	Irrigation Repair	\$ 53,418.75	\$ 53,418.75	\$ 53,418.75		\$	
CLIN 0004	Civil Works Repair	\$ 119,150.00				\$	
CLIN 0005	Paintwork				\$ 15,000.00	\$	
CLIN 0006	O&M		\$15,000.00 per month				\$

### PRINTING AND PUBLICATION DATA

<p>           A: 21 6 2027 0000 76-2034 P13-0183 0000 261B 83 035 1 MNCL286476105 GSCI 83 \$00076            AMOUNT: \$1,756,775.00            CIN W6JAP7615100040001: \$19,500.00            CIN W6JAP7615100040002: \$155,000.00            CIN W6JAP7615100040003: \$213,675.00            CIN W6JAP7615100040004: \$476,600.00            CIN W6JAP7615100040005: \$300,000.00            CIN W6JAP7615100040006: \$192,000.00         </p>
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### Statement of Work (SOW) Iraqi Tomb of the Unknown Soldier Honor and Pride Restored

#### 1.0 PROJECT OBJECTIVE

After the fall of Saddam Hussein in 2003, the Iraqi Tomb of the Unknown Soldier was looted and infrastructure was damaged. For cultural reasons there is a need for this monument to be completely refurbished in order to enhance and preserve cultural awareness on this new Iraq era. The Honor Military Unit responsible to perform this exclusive duty is not well equipped either. By repairing and restoring the monument and equipping the Honor Unit with the appropriate ceremonial uniforms and weapons Iraqi citizens will see a monument with immense cultural significance. This will be a source for cultural and historical knowledge and assistance from various academic institutions. The monument can become an enriching educational display depicting the military history of a modern Iraq.

#### 2.0 PROJECT SCOPE

The work to be performed will be to refurbishing the exterior and interior of the monument and museum grounds as detailed throughout this SOW. The contractor shall provide the military honor unit with appropriate ceremonial uniforms, and provide a maintenance and service plan for the monument. The contractor shall have a site supervisor on site when ever work is conducted. The Contractor shall furnish all supplies and equipment. Any requested change to this scope of work must first be submitted to the Contracting Officer's Representative (COR) and approved in writing by the



## Appendix C. MNF-I Comments on Draft Report

AMENDMENT OF SOLICITATION/MODIFICATION OF CONTRACT				1. CONTRACT ID CODE	PAGE
2. AMENDMENT/MODIFICATION NO.		3. EFFECTIVE DATE	4. REQUISITION, P.O. NUMBER, REQ. NO.	J	1
P00002		12-Aug-2006	W9JH7010004		
5. ISSUED BY	CODE	6. ADDRESS (SEE BY) (If other than main)	7. PROJECT NO.		
JCC-4A VICTORY RCO BUILDING 87 CAMP VICTORY APO AE 09342	W91GEU				
See Item 6					
8. ADDRESS (No., Street, County, State and Zip Code)				9. CONTRACT SUBJECT MATTER	
				10. DATE OF ITEM 11	
				11. DATE OF CONTRACT	
				12. DATE (SEE ITEM 13)	
				13. DATE (SEE ITEM 13)	
14. THIS ITEM APPLIES ONLY TO MODIFICATIONS OF CONTRACTS/ORDERS					
IT MODIFIES THE CONTRACT/ORDER NO. AS DESCRIBED IN ITEM 14.					
A. THIS CHANGE ORDER IS ISSUED PURSUANT TO: (Specify authority) THE CHANGES SET FORTH IN ITEM 14 ARE MADE IN THE					
B. THE ABOVE SUBMITTED CONTRACT ORDER IS MODIFIED TO REFLECT THE ADMINISTRATIVE CHANGES (such as changes in paying					
C. THIS SUPPLEMENTAL AGREEMENT IS ENTERED INTO PURSUANT TO AUTHORITY OF:					
D. OTHER (Specify type of modification and authority)					
15. IMPORTANT: Contractor <input checked="" type="checkbox"/> is not, <input type="checkbox"/> is, responsible for signing this document and return copies to the issuing office					
16. DESCRIPTION OF AMENDMENT/MODIFICATION (Organized by UCF section headings, including solicitation/contract subject matter where feasible)					
Modification Control Number: edwardss06637					
The purpose of this modification is to correct the line of accounting. The line of accounting should be: 21 6 2020 00000 76-2084 P136198					
0000 26EB 83 G3CT MNCIC8 61770105 G3CT 83 S09076. All other terms and conditions shall remain unchanged.					
15A. NAME AND TITLE OF SIGNER (Type or print)			16A. NAME AND TITLE OF CONTRACTING OFFICER (Type or print)		
15B. CONTRACTOR OFFICER'S			16B. UNITED STATES OF AMERICA		
15C. DATE SIGNED			16C. DATE SIGNED		
(Signature of person authorized to sign)			(Signature of Contracting Officer)		
EXCEPTION TO SE 30			STANDARD FORM 30 (R)		
APPROVED BY OIRM 11-8-4			Prescribed by GSA		
			FAR (48 CFR) 53.247		



# Appendix C. MNF-I Comments on Draft Report

Batch Document Report

Page 1 of 1

LIW Logistics Information Warehouse

Batch Document Search

To Excel

Click the "To Excel" button to view and/or download results to an excel spreadsheet.

Important : Internet Explorer and excel are required!

Select from docno list and goto specific results

DOCNO : MNCIC861770105

100

STANFINS AVKLXG Open Documents Records : 1

DOCNO	DEPT	FUND	TYPE	FY	LIMIT	PY	OA	RD	ASN	EBP	FSN	APC	ODC	OBLI_DTE	ACCRU_DTE	DISB_DTE	OBLI	ACCR	DISB	FAC	ACCR_FINAL	DISB_FINAL	FILL1
MNCIC861770105	21	--	--	6	0000	0	76	0	2084	1360	009076	G3CT	2	6214	7011	7010	1756775	1564772	1564772	3	--	--	--

STANFINS AVKNXG Document History Records : 10

TA	AFCR	BLK	DEPT	FY	LIMIT	PY	OA	RD	ASN	PROG	EOR	FSN	APC	BASOPS	OBLIG	DOCNO	VOCH	FINAL	MHOURS	AMOUNT	FISCAL	DC_CYCLE	LEDGER	DODAAC	IN
23	1	DIV	21	6	0000	0	76	0	2084	-	1360	26EB	009076	G3CT	--	2	MNCIC861770105	--	Q	0	1809288	3	06180	0	MNCIC8 STE
23	1	DKB	21	6	0000	0	76	0	2084	1360	26EB	009076	G3CT	--	2	MNCIC861770105	--	Q	0	-52513	3	06214	0	MNCIC8 STE	
41	1	TS5	21	6	0000	0	76	0	2084	1360	26EB	009076	G3CT	557	2	MNCIC861770105	233022	--	--	316193	3	-56255	0	MNCIC8 STE	
41	1	TSM	21	6	0000	0	76	0	2084	1360	26EB	009076	G3CT	557	2	MNCIC861770105	233332	--	--	316193	3	06264	0	MNCIC8 STE	
32	1	FA2	21	6	0000	0	76	0	2084	1360	26EB	009076	G3CT	--	2	MNCIC861770105	--	--	0	316193	3	06265	0	MNCIC8 STE	
32	1	FAD	21	6	0000	0	76	0	2084	1360	26EB	009076	G3CT	--	2	MNCIC861770105	--	--	0	316193	3	06256	0	MNCIC8 STE	
41	1	TSG	21	6	0000	0	76	0	2084	1360	26EB	009076	G3CT	557	2	MNCIC861770105	233651	--	--	316193	3	06297	0	MNCIC8 STE	
32	1	FQG	21	6	0000	0	76	0	2084	1360	26EB	009076	G3CT	--	2	MNCIC861770105	--	--	0	316193	3	06298	0	MNCIC8 STE	
41	1	TSD	21	6	0000	0	76	0	2084	1360	26EB	009076	G3CT	557	2	MNCIC861770105	234420	--	--	616193	3	07010	0	MNCIC8 STE	
32	1	FAI	21	6	0000	0	76	0	2084	1360	26EB	009076	G3CT	--	2	MNCIC861770105	--	--	0	616193	3	07011	0	MNCIC8 STE	

LIW Logistics Information Warehouse (LIW) version 1.00 : :  
LIW Support email: helpdesk@logsa.army.mil phone : 1-866-211-3367

https://wb31.ilap.army.mil/reports/index.cfm?fuseAction=BDSReport.report

4/25/2007



## **Appendix D. Report Distribution**

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### **Department of State**

Secretary of State

Senior Advisor to the Secretary and Coordinator for Iraq

Director of U.S. Foreign Assistance/Administrator, U.S. Agency for  
International Development

Director, Office of Iraq Reconstruction

Assistant Secretary for Resource Management/Chief Financial Officer,  
Bureau of Resource Management

U.S. Ambassador to Iraq

Director, Iraq Transition Assistance Office

Mission Director-Iraq, U.S. Agency for International Development

Inspector General, Department of State

### **Department of Defense**

Secretary of Defense

Deputy Secretary of Defense

Under Secretary of Defense (Comptroller)/Chief Financial Officer

Deputy Chief Financial Officer

Deputy Comptroller (Program/Budget)

Deputy Assistant Secretary of Defense-Middle East, Office of Policy/International  
Security Affairs

Inspector General, Department of Defense

Director, Defense Contract Audit Agency

Director, Defense Finance and Accounting Service

Director, Defense Contract Management Agency

### **Department of the Army**

Assistant Secretary of the Army for Acquisition, Logistics, and Technology

Principal Deputy to the Assistant Secretary of the Army for Acquisition,  
Logistics, and Technology

Deputy Assistant Secretary of the Army (Policy and Procurement)

Commanding General, Joint Contracting Command-Iraq/Afghanistan

Assistant Secretary of the Army for Financial Management and Comptroller

Chief of Engineers and Commander, U.S. Army Corps of Engineers

Commanding General, Gulf Region Division

Chief Financial Officer, U.S. Army Corps of Engineers

Auditor General of the Army

### **U.S. Central Command**

Commanding General, Multi-National Force-Iraq

Commanding General, Multi-National Corps-Iraq

Commanding General, Multi-National Security Transition Command-Iraq

Commander, Joint Area Support Group-Central



## **Other Federal Government Organizations**

Director, Office of Management and Budget  
Comptroller General of the United States  
Inspector General, Department of the Treasury  
Inspector General, Department of Commerce  
Inspector General, Department of Health and Human Services  
Inspector General, U.S. Agency for International Development  
President, Overseas Private Investment Corporation  
President, U.S. Institute of Peace

## **Congressional Committees and Subcommittees, Chairman and Ranking Minority Member**

### **U.S. Senate**

Senate Committee on Appropriations  
Senate Committee on Armed Services  
Senate Committee on Foreign Relations  
Senate Committee on Homeland Security and Governmental Affairs

### **U.S. House of Representatives**

House Committee on Appropriations  
House Committee on Armed Services  
House Committee on Oversight and Government Reform  
House Committee on Foreign Affairs



## **Appendix E. Project Assessment Team Members**

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The Office of the Assistant Inspector General for Inspections, Office of the Special Inspector General for Iraq Reconstruction, prepared this report. The principal staff members who contributed to the report were:

Angelina Johnston

Kevin O'Connor

Shawn Sassaman, P.E.

Yogin Rawal, P.E.